



# Unlimited Shareholder Liability in Multinationals

*Timo Rapakko*

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## **Unlimited Shareholder Liability in Multinationals** Timo Rapakko

Unlimited liability of controlling shareholders, otherwise known as piercing the corporate veil, has been frequently suggested as an approach to corporate liability. *Unlimited Shareholder Liability in Multinationals* examines this type of liability, especially in multinational groups based upon an economic analysis of risk allocation between corporations and various corporate shareholders. The analysis also contrasts shareholders' limited liability with two other similar liability limitations: the use of negligence as opposed to strict liability in tort law, and non-liability for consequential damages in contract law. *Unlimited Shareholder Liability in Multinationals* ultimately suggests that shareholder control cannot be used as a liability criterion. Its analysis indicates further that other legal regimes can more efficiently eliminate inefficient or inequitable corporate risk allocation than unlimited shareholder liability. The author recommends using a liquidation priority for certain pre-insolvency claims in combination with a mandatory disclosure of shareholders' losses of their equity as such a regime. The book's interdisciplinary approach -- including both an economic and a legal analysis -- makes it important reading for corporate attorneys, in house counsel, and legal scholars.

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